(b) if so, the details in this regard ; and

(c) the progress so far made in the matter ?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): (a) to (c) The present policy of the Government of India is to consider the question of establishment of a High Court Bench in the light of broad principles and criteria recommended by the Jaswaht Singh Commission, after a proposal has been received from the concerned State Government; in consultation with the Chief Justice of the High Court. No change in this matter has been made so far.

**Review of cost audit reports**

999. SHRIMATI SATYA BAHIN :
SHRI RAJNI 'RANJAN SAHU:
SHRI ANANT RAM JAISWAL:

Will the PRIME MINISTER be pleased to state :

(a) what are the details of cost audit reports reviewed by the Ministry during 1992-93 and 1993-94;

(b) what were the companies and products involved in such reviews and what were the findings of the Ministry in each case;

(c)'what is the follow-up acton taken on each cost Audit Report and .in, what way such action has been beneficial to the companies and the' consumers ; and

(d) what steps have been taken to strengthen the system of Cost Audit and also to widen the scope?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H R. BHARDWAJ): (a) to (c) The details of cost audit reports reviewed by the Cost Audit Branch during 1992-93 and 1993-94 indicating the names of companies and products involved are given in the Annexure *(See* Appendix CLXIX, Annexure No. 23). The findings of review of Cost Audit Reports includes cases of disproportionate increase in prices, under utilisation of capacity, inefficiency in the usage of raw materials, deficiency in the maintenance of cost records, inaccuracies in the reported cost data etc. These issues have been taken up with the concerned Ministries, cost auditors and the companies and the follow-up action (is) taken in each case. Audit of cost records serve as a positive ,aid in cost control and cost reducton. The information available through this source helps the Government to find out whether the benefits of tarrifs and other concessions are being passed on to the consumers arid they are getting products at reasonable price.

(d) The cost audit of companies has been made annual from the, financial year 1993-94. It has been extended to the small scale industrial undertakings whose annual turnover exceeds Rupees ten crores. Some new products which have been covered under the Cost Accounting Record Rules are Fertilizers, Insecticides (Technical Grade), Soaps & Detergents and Cosmetics & Toiletories.

**Detection of Manipulations in the costs and prices by MRTPC**

1000. SHRI H. HANUMANTHAPPA: Will the PRIME MINISTER be pleased to state :

(a) whether any manipulations in!: the costs and prices have beeh detected in the last three years by the MRTP Commission ; and

(b) if so, the details of those eases and the final conclusions thereof?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): (a) and (b) The number of res-